

2005 California Capital Gain or Loss Adjustment**D (540NR)**

Name(s) as shown on return

Social security number

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a	*0010	+0020	+0030	+0040	+0050
	0060	0070	0080	0090	0100
1b	0110	0120	0130	0140	0150
	0160	0170	0180	0190	0200
2	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S)			0210	0220
3	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c)				0222
4	Total gain from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3				0230
5	2005 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ...			0240	
6	California capital loss carryover from 2004, if any. See instructions. Enter as a negative amount .			0250	
7	Total loss. Add line 5 and line 6. Enter as a negative amount			0260	
8	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10				0270
9	If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ...				0280
10	Enter the gain or (loss) from federal Form 1040, line 13				0290
11	Enter the California gain from line 8 or (loss) from line 9				0300
12a	If line 10 is more than line 11, enter the difference here and on Schedule CA (540NR) line 13, column B				0310
12b	If line 10 is less than line 11, enter the difference here and on Schedule CA (540NR), line 13, column C				0320

Depreciation and Amortization Adjustments**2005**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A**Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

- 1 ☐ This form is being completed for a passive activity.
☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

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4 Add the amounts on line 3, column (f)

5 California depreciation for assets placed in service prior to 2005

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22

8a If line 6 is more than line 7, enter the difference here and see instructions

8b If line 6 is less than line 7, enter the difference here and see instructions

Part IV Amortization

	(a) Description of costs	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f)

11 California amortization of costs that began before 2005

12 Total California amortization from this activity. Add the amounts on line 10 and line 11

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44

14a If line 12 is more than line 13, enter the difference here and see instructions

14b If line 12 is less than line 13, enter the difference here and see instructions

For Privacy Act Notice, get form FTB 1131.

DNR05103

Schedule D (540NR)/FTB 3885A 2005